

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY, CALIFORNIA
AND RECORD OF ACTION**

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June 22, 2004

FROM: **RONALD D. REITZ**
County Counsel

SUBJECT: **CLAIM FOR REFUND OF PAYMENT OF TAX PENALTIES AND INTEREST**

RECOMMENDATION: Deny claim for refund of payment of tax penalties and interest upon recommendation of Tax Collector.

Mark and Debra Church
1460 Tiffany Drive
Riverside, CA 92506

BACKGROUND INFORMATION: The above claim was referred to the Office of County Counsel. This office referred the claim to the Tax Collector's Office for recommendation. The Tax Collector recommended that the claim be denied. We concur in that recommendation. The claim does not relate to the pending Prop. 8 cases.

REVIEW AND APPROVAL BY OTHERS: This item was reviewed by the Office of the Treasurer-Tax Collector (Doug Brogdon, Tax Collection Manager, 387-6350) on May 19, 2004, and the County Administrative Office (Tracy Lindsay, Administrative Analyst, 387-4659) on June 11, 2004.

FINANCIAL IMPACT: None.

SUPERVISORIAL DISTRICTS: All.

PRESENTER: Ronald D. Reitz, County Counsel (387-5459).

Record of Action of the Board of Supervisors

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